

MASSACHUSETTS

Workforce Investment Act

STEERING COMMITTEE

WIA Communication No. 00-46

☒ **Policy** ☐ **Information**

To: Chief Elected Officials
Workforce Investment Board Chairs
Workforce Investment Board Directors
Title I Administrators
Career Center Directors
DET Regional Directors
DET Area Directors

cc: WIA State Partners

From: Jonathan Raymond, President
Corporation for Business, Work and Learning

Date: October 31, 2000

Subject: WIA Title I Fiscal Status Reports and JTPA National Reserve Fiscal Status Reports

Purpose:

The purpose of this policy is to provide instructions for the submission of monthly Fiscal Status Reports for all WIA Title I programs and a revised format for reporting of JTPA National Reserve Grants.

Background:

This policy sets forth CBWL policy for fiscal reporting under WIA Title I programs and JTPA National Reserve Grants. This report format allows for the reporting of all Title I funds from a single year of appropriation on one form. The report formats will also be distributed by electronic spreadsheet to facilitate ease of use by operators.

Action Required:

All operators must incorporate this policy into their accounting procedures. Reports must be submitted within twenty (20) calendar days of the end of each month.

Effective:

This policy is in effect for all operators for the period beginning July 1, 2000. The first report under this policy for WIA Title I will be for the three month period ending September 30, 2000, to be

submitted to CBWL no later than October 25, 2000. Subsequent reports will be due on the 20th of each month.

The first report under this policy for National Reserve Grants will be for the month ending September 30, 2000, to be submitted to CBWL no later than October 25, 2000. Subsequent reports will be due on the 20th of each month.

References:

WIA Regulations at 20 CFR 652, et al; 20 CFR 667.300; OMB Regulations at 29 CFR Part 95, 29 CFR Part 97; OMB Circulars A-21, A-87, A-122, A-102, A-110, A-133; JTPA Regulations at 20 CFR 626, et al.

Inquiries:

Any questions related to this correspondence should be directed to Elizabeth Durkin (ext. 1304) at (617) 727-8158.

Filing:

Please file this in your notebook of previously issued WIA Communication Series Issuances as #00-46.

FISCAL STATUS REPORTS

INSTRUCTIONS FOR COMPLETING MONTHLY FISCAL STATUS REPORT

WIA Title I

General

A monthly fiscal status report (fsr) must be submitted for each project that the operator is administering. Any operator which is operating both a current and prior year project funded by CBWL must submit separate reports by year of appropriation.

Please be aware that the electronic version of each report to be submitted consists of TWO pages. The first page is the spreadsheet which is completed by the local area. The second page is a series of codes that will be used by CBWL which will be generated automatically by the computer.

Definitions

Out-of-School Youth

Youth who are not enrolled in or attending any school or are not between school terms or do not intend to return to school. For WIA participants who register July 1 or after (not grandfathered into WIA), the WIA out-of-school definition applies. Under WIA an “out-of-school youth” means an eligible youth who is a school dropout; or an eligible youth who has received a secondary school diploma or its equivalent but is basic skills deficient, unemployed, or underemployed. A youth’s dropout status is determined at the time of registration. Therefore, a youth who is out-of-school at the time of registration and subsequently placed in an alternative school may be considered an out-of-school youth. However, a youth who is enrolled in an alternative school at the time of registration is not considered a school dropout.

For JTPA participants who are grandfathered into WIA, the JTPA out-of-school definition applies. For JTPA an out-of-school youth is a youth who does not meet the definition of an in-school youth.

In-School Youth

Youth who are currently enrolled in and are attending school or are between school terms and intend to return to school. For WIA participants who register July 1 or after (not grandfathered into WIA), in-school youth are those who do not meet the definition of WIA out-of-school youth.

For JTPA participants who are grandfathered into WIA, the JTPA in-school youth definition applies. JTPA in-school youth means a youth who has not yet attained a high-school diploma and is attending school for time.

Summer

Funds expended on Youth which must be reported as Summer Expenditures include allowable program activities on JTPA Title II-B through June 30, 2000 and/or summer employment opportunities under WIA Title I-B through the end of the reporting period. (Total expenditures

exclude administrative costs.) WIA requires that summer employment opportunities be directly linked to academic and occupational learning. While specific summer employment activities will vary by local area, examples of activities include: intake, assessment, development of an individual service strategy, case management, work experience, academic basic skills enrichment activities, work readiness activities, on-the-job training, and follow-up services. Expenditures should reflect activities that occur during the locally defined time period of operation for the summer employment component within the established reporting period (April 1 – September 30, 2000). The total expenditures should also include any expenditures from the Statewide activity funds that were used for summer employment opportunities.

Form Preparation Instructions

Enter the following information:

Fill in the Operator's Name, Preparer's Name, Phone Number and Email Address, Start and End Dates for the Grant, and Report Period.

Column 1 Grant #

In each section, enter the CBWL assigned Grant Number for each subtitle, Youth, Adult, Dislocated Worker, and Administration.

Column 2 Grant Budget

Enter the amount budgeted under each line. In the lines titled "Program Income", enter the amount, if any, of Program Income earned which is attributable to each Program.

Column 3 WIA Youth Minimum

This will calculate the percentage each line item represents of the total budget, to assist in determining whether the minimum spending requirements for WIA Youth are being fulfilled. For example, it will calculate what percentage the Summer budget is of the total Youth budget.

Column 4 Prior Period Expenditures – Cash and Accrued

Enter the Total of Expenditures reported for each line item in the prior period, including cash and accrued expenditures.

Column 5 Inception-To-Date Cash Expenditures

Enter the total of Cash Expenditures from Inception through the current period for each line item.

Column 6 Accrued Expenditures

Accruals are defined as allowable charges incurred during the report period requiring the provision of funds for goods and other tangible property received and costs of services performed by employees, contractors, subrecipients, and other vendors but have not been paid during the report period.

Enter the total of Accrued Expenditures (Do not include cash expenditures) from Inception through the current period for each line item.

Column 7 Total Inception-To-Date Expenditures

Add the amounts in Columns 5 and 6 for each line item. (If using the electronic spreadsheet format of this report, the computer will automatically calculate these amounts.)

Column 8 YTD Budget vs. Actual

This column contains an automatic calculation of the percentage Total Expenditures represents of the Budget Amount (Column 7 divided by Column 2) for each line item.

Column 9 Current Period Expenditures – Cash and Accruals

Subtract Column 4 from Column 7 for each line item, and enter the difference here. (If using the electronic spreadsheet format of this report, the computer will automatically calculate these amounts.)

Column 10 Current Period vs. Budget

This column represents a calculation of the percentage of the line item budget which is represented by the current period expenditures (Column 9 divided by Column 2) for each line item.

Column 11 Budget Balance

Subtract Column 7 from Column 2 for each line item, and enter the difference here. (If using the electronic spreadsheet format of this report, the computer will automatically calculate these amounts.)

Column 12 Total Obligations

An obligation is defined as amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a funding period that will require payment by the recipient or subrecipient during the same or future period.

Enter the total obligations for each line item.

Column 13 Total Inception-To-Date Obligations & Expenditures

Add Column 7 and Column 12 for each line item, and enter the total here. (If using the electronic spreadsheet format of this report, the computer will automatically calculate these amounts.)

Column 14 Inception-to-Date Budget vs. Actual

This column is a calculation of the Inception-To-Date Obligations and Expenditures as a percentage of the Budget (Column 13 divided by Column 2) for each line item.

Column 15 Stand-In Costs

Stand In Costs are costs paid from non-Federal sources that a subrecipient may propose to substitute for Federal costs in the event they that are disallowed as a result of an audit or other review. In order to be considered as valid substitutions, the costs:

(1) shall have been reported by the grantee as uncharged program costs under the same title and in the same program year in which the disallowed costs were incurred;

(2) shall have been incurred in compliance with laws, regulations, and contractual provisions governing WIA, and

(3) shall not result in a violation of the applicable cost limitations.

See CBWL's Policy on Stand-In Costs for additional guidance.

For each line item, enter the amount of stand-in costs incurred, if any.

Authorized Official's Signature, Authorized Official's Typed Name & Title, Date

Please have the Fiscal Status Report signed and dated by an authorized staff person. It must be a staff person whose signature is on file with CBWL as having the authority to sign FSRs.

INSTRUCTIONS FOR COMPLETING MONTHLY FISCAL STATUS REPORT

JTPA National Reserve Grants

General:

A monthly report must be submitted for each National Reserve Grant that the operator is administering.

Please be aware that each report to be submitted consists of TWO pages. The first page is the spreadsheet which is completed by the local area. The second page is a series of codes that will be used by CBWL which will be generated automatically by the computer.

Enter the following information:

Fill in the Operator's Name, Preparer's Name, Phone Number and Email Address, Program Name, Grant #, Start and End Dates for the Grant, and Report Period.

Column 1 Grant Budget

Enter the amount budgeted under each line. In the lines titled "Program Income", enter the amount, if any, of Program Income earned which is attributable to this Program. In the lines titled "Program Match", enter the amount of In-Kind Costs or Cash being used as Match for this Program.

Column 2 Percent of Budget

This column contains a calculation representing the percentage which each line item in Column 1 (Grant Budget) represents of the total included in that column. For example, it will calculate the percentage which Administration line represents of the CBWL Fund Total line, (Line A divided by Line K).

Column 3 Prior Period Inception-To-Date Expenditures – Cash and Accrued

Enter the total of Expenditures reported for each line item in the prior period, including cash and accrued expenditures.

Column 4 Inception-To-Date Expenditures - Cash

Enter the total of Cash Expenditures from Inception through the current period for each line item.

Column 5 Inception-To-Date Expenditures - Accrued

Accruals are defined as allowable charges incurred during the report period requiring the provision of funds for goods and other tangible property received and costs of services performed by employees, contractors, subrecipients, and other vendors but have not been paid during the report period.

Enter the total of Accrued Expenditures (do NOT include cash expenditures) from Inception through the current period for each line item.

Column 6 Total Inception-To-Date Expenditures

Add the amounts in Columns 4 and 5 for each line item. (If using the electronic spreadsheet format of this report, the computer will automatically calculate these amounts.)

Column 7 Percent of ITD Total

This column contains a calculation representing the percentage which each line item in Column 6 (Total ITD Expenditures) represents of the total included in that column. For example, it will calculate the percentage which Administration line represents of the CBWL Fund Total line, (Line A divided by Line K).

Column 8 Current Period Expenditures – Cash and Accrued

Subtract Column 3 from Column 6 for each line item, and enter the difference here. (If using the electronic spreadsheet format of this report, the computer will automatically calculate these amounts.)

Column 9 Budget Balance

Subtract Column 8 from Column 2 for each line item, and enter the difference here. (If using the electronic spreadsheet format of this report, the computer will automatically calculate these amounts.)

Column 10 Total Obligations

An obligation is defined as amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a funding period that will require payment by the recipient or subrecipient during the same or future period.

Enter the total obligations for each line item.

Column 11 Total Inception-To-Date Obligations & Expenditures

Add Column 6 and Column 10 for each line item, and enter the total here. (If using the electronic spreadsheet format of this report, the computer will automatically calculate these amounts.)

Column 12 Percent of ITD Obligations & Expenditures

This column contains a calculation representing the percentage which each line item in Column 11 (Total ITD Obligations & Expenditures) represents of the total included in that column. For example, it will calculate the percentage which the Administration line represents of the CBWL Fund Total line, (Line A divided by Line K).

Column 13 Stand-In Costs

Stand In Costs are costs paid from non-Federal sources that a subrecipient may propose to substitute for Federal costs in the event they that are disallowed as a result of an audit or other review. In order to be considered as valid substitutions, the costs:

(1) shall have been reported by the grantee as uncharged program costs under the same title and in the same program year in which the disallowed costs were incurred;

(2) shall have been incurred in compliance with laws, regulations, and contractual provisions governing JTPA, and

(3) shall not result in a violation of the applicable cost limitations.

See CBWL's Policy on Stand-In Costs for additional guidance.

For each line item, enter the amount of stand-in costs incurred, if any.

Authorized Official's Signature, Authorized Official's Typed Name & Title, Date

Please have the Fiscal Status Report signed and dated by an authorized staff person. It must be a staff person whose signature is on file with CBWL as having the authority to sign FSRs.